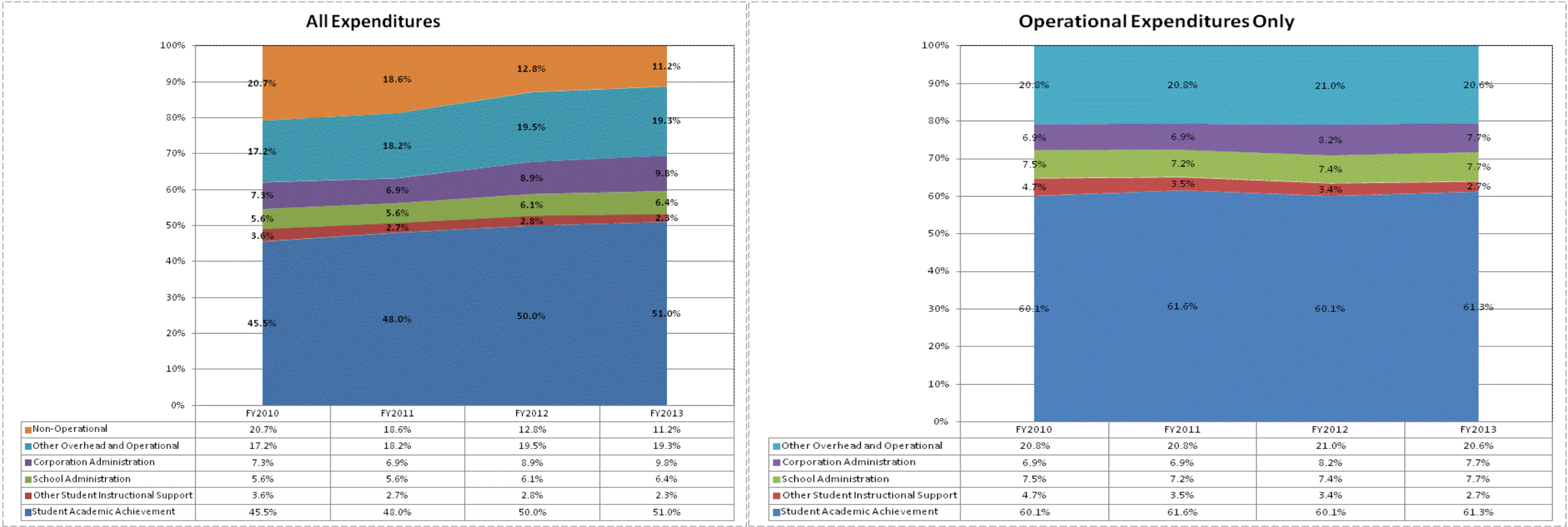


School Corporation Expenditures by Expenditure Type  
Biannual Financial Report Data July 2012 - June 2013  
Wes-Del Community Schools (1885)

Wes-Del Community Schools (1885)	FY06 % of Total		FY09 % of Total		FY12 % of Total		FY13 % of Total	
	FY 2006	Exp	FY 2009	Exp	FY 2012	Exp	FY 2013	Exp
Student Academic Achievement	\$4,421,128	49.0%	\$4,351,553	40.6%	\$4,114,240	50.0%	\$4,221,556	51.0%
Student Instructional Support	\$654,603	7.3%	\$880,751	8.2%	\$730,366	8.9%	\$719,178	8.7%
Overhead and Operational	\$1,879,529	20.9%	\$2,193,987	20.5%	\$2,338,580	28.4%	\$2,411,123	29.1%
Nonoperational	\$2,058,678	22.8%	\$3,294,148	30.7%	\$1,051,812	12.8%	\$927,043	11.2%
Grand Total	\$9,013,939		\$10,720,440		\$8,234,998		\$8,278,900	

	FY 2006	FY 2009	FY 2012	FY 2013
Student Instructional Expenditures (Academic Achievement plus Support)	56.3%	48.8%	58.8%	59.7%



**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2012 - June 2013**  
**Wes-Del Community Schools (1885)**

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
<b>Student Academic Achievement</b>							
11050 Regular Programs; Full Day Kindergarten	\$0	\$155,841	\$180,901	\$144,854	N/A	-7%	-20%
11100 Regular Programs; Elementary	\$934,955	\$1,249,007	\$1,202,455	\$1,186,779	27%	-5%	-1%
11200 Regular Programs; Middle/Junior High	\$0	\$2,863	\$0	\$0	N/A	-100%	N/A
11300 Regular Programs; High School	\$1,426,782	\$1,531,544	\$1,548,914	\$1,612,153	13%	5%	4%
11350 Regular Programs; High School; Academic Honors Diploma	\$0	\$0	\$140,379	\$124,513	N/A	N/A	-11%
11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$229,214	\$0	\$0	N/A	-100%	N/A
11450 Vocational Education; Consumer and Homemaking	\$51,043	\$74,996	\$67,855	\$71,229	40%	-5%	5%
11590 Other Vocational Education Programs	\$13	\$0	\$0	\$0	-100%	N/A	N/A
11630 Regular Programs; Alternative Education Programs; High School	\$0	\$31,900	\$8,000	\$8,000	N/A	-75%	0%
12110 Gifted And Talented; Gifted and Talented	\$13,033	\$19,940	\$27,358	\$29,572	127%	48%	8%
12350 Physical Impairment; Homebound	\$0	\$3,377	\$16	\$0	N/A	-100%	-100%
12510 Culturally Different; Communication Disorders	\$42,386	\$0	\$0	\$0	-100%	N/A	N/A
12610 Learning Disability	\$165,262	\$202,198	\$208,561	\$199,647	21%	-1%	-4%
12900 Other Special Programs	\$547	\$0	\$0	\$0	-100%	N/A	N/A
14100 Summer School Programs; Elementary	\$11,678	\$15,157	\$19,831	\$11,935	2%	-21%	-40%
14300 Summer School Programs; High School	\$14,609	\$11,937	\$1,528	\$2,519	-83%	-79%	65%
16100 Remediation Testing	\$60	\$0	\$0	\$0	-100%	N/A	N/A
16200 Preventive Remediation	\$73,090	\$90,603	\$92,612	\$97,693	34%	8%	5%
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participa	\$55,627	\$93,924	\$30,265	\$75,748	36%	-19%	150%
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Speci	\$278,376	\$327,577	\$301,780	\$387,831	39%	18%	29%
22110 Improvement of Instruction; Service Area Direction	\$20,530	\$30,005	\$31,732	\$31,742	55%	6%	0%
22120 Improvement of Instruction; Instruction and Curriculum Development	\$51,492	\$9	\$0	\$0	-100%	-100%	N/A
22130 Improvement of Instruction; Instructional Staff Training	\$11,572	\$10,043	\$1,500	\$1,350	-88%	-87%	-10%
22190 Improvement of Instruction; Other Improvement of Instructional Services	\$5,550	\$2,896	\$3,649	\$13,660	146%	372%	274%
22210 Library/Media Services; Service Area Direction	\$0	\$54,007	\$56,661	\$51,838	N/A	-4%	-9%
22220 Library/Media Services; School Library	\$81,811	\$58,408	\$25,305	\$41,254	-50%	-29%	63%
22230 Library/Media Services; Audiovisual	\$9,311	\$6,179	\$6,915	\$3,862	-59%	-38%	-44%
22290 Library/Media Services; Other Educational Media Services	\$14,543	\$7,697	\$5,426	\$18,966	30%	146%	250%
22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$53,554	\$0	\$10,007	\$9,636	-82%	N/A	-4%
22320 Instruction, Related Technology; Student Learning Centers	\$0	\$18,633	\$0	\$0	N/A	-100%	N/A
22360 Instruction, Related Technology; Network Support	\$193,477	\$0	\$8,727	\$17,587	-91%	N/A	102%
22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$0	\$11,668	\$0	N/A	N/A	-100%
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$92,193	\$123,598	\$87,195	\$79,192	-14%	-36%	-9%
25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$0	\$0	\$35,000	\$0	N/A	N/A	-100%
25570 Textbooks for Rent or Resale; Materials and Supplies	\$432	\$0	\$0	\$0	-100%	N/A	N/A
26497 2007 Account Code - Teachers Retirement Fund	\$214,620	\$0	\$0	\$0	N/A	N/A	N/A
<b>Student Academic Achievement Total</b>	<b>\$3,816,543</b>	<b>\$4,351,553</b>	<b>\$4,114,240</b>	<b>\$4,221,556</b>	<b>11%</b>	<b>-3%</b>	<b>3%</b>
<b>Student Instructional Support</b>							
21110 Attendance and Social Work Services; Service Area Direction	\$0	\$0	\$113	\$0	N/A	N/A	-100%
21190 Attendance and Social Work Services; Other Attendance and Social Work Services	\$0	\$0	\$0	\$521	N/A	N/A	N/A
21210 Guidance Services; Service Area Direction	\$0	\$141,212	\$60,094	\$60,128	N/A	-57%	0%
21220 Guidance Services; Counseling Services	\$114,553	\$19,346	\$17,604	\$17,785	-84%	-8%	1%
21310 Health Services; Service Area Direction	\$0	\$1,626	\$0	\$0	N/A	-100%	N/A
21340 Health Services; Nurse Services	\$40,038	\$55,403	\$56,164	\$65,756	64%	19%	17%
21390 Health Services; Other Health Services	\$109	\$635	\$187	\$72	-34%	-89%	-62%
21420 Psychological Testing	\$35,442	\$33,167	\$24,520	\$3,000	-92%	-91%	-88%
21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$0	\$66,509	\$70,909	\$39,356	N/A	-41%	-44%
21990 Other Support Services, Students; Other Student Services	\$1,074	\$8,817	\$678	\$0	-100%	-100%	-100%
24100 Office of The Principal	\$359,822	\$554,036	\$500,097	\$532,561	48%	-4%	6%



**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2012 - June 2013**  
**Wes-Del Community Schools (1885)**

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
24900 Other Support Services, School Administration	\$135	\$0	\$0	\$0	-100%	N/A	N/A
<b>Student Instructional Support Total</b>	<b>\$551,173</b>	<b>\$880,751</b>	<b>\$730,366</b>	<b>\$719,178</b>	<b>30%</b>	<b>-18%</b>	<b>-2%</b>
<b>Overhead and Operational</b>							
23110 Board of Education; Service Area Direction	\$0	\$10,765	\$10,765	\$10,765	N/A	0%	0%
23120 Board of Education; Service Area Assistants	\$86,475	\$40,485	\$42,610	\$43,281	-50%	7%	2%
23150 Board of Education; Legal Services	\$7,649	\$7,215	\$8,910	\$4,245	-45%	-41%	-52%
23160 Board of Education; Promotion Expenses	\$4,166	\$1,419	\$3,253	\$3,492	-16%	146%	7%
23190 Board of Education; Other Governing Body Services	\$0	\$20,808	\$16,367	\$18,211	N/A	-12%	11%
23210 Executive Administration; Office of The Superintendent	\$105,216	\$134,506	\$147,544	\$153,248	46%	14%	4%
23220 Executive Administration; Community Relations	\$804	\$0	\$0	\$248	-69%	N/A	N/A
23230 Executive Administration; Staff Relations and Negotiations	\$205	\$1,976	\$60	\$451	120%	-77%	> 500%
23290 Executive Administration; Other Executive Administration Services	\$0	\$10,003	\$8,397	\$7,173	N/A	-28%	-15%
25140 Fiscal Services; Receiving and Disbursing Funds	\$6,361	\$64,199	\$92,833	\$82,800	> 500%	29%	-11%
25191 Other Fiscal Services; Refund of Revenue	\$19,528	\$769	\$33,311	\$254	-99%	-67%	-99%
25193 Other Fiscal Services; Printed Forms	\$7,480	\$9,673	\$6,173	\$5,521	-26%	-43%	-11%
25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$2,653	\$3,005	\$2,671	N/A	1%	-11%
25199 Other Fiscal Services; Other	\$31,826	\$16,741	\$17,492	\$16,025	-50%	-4%	-8%
25220 Purchasing, Warehousing, and Distribution Services; Purchasing	\$0	\$31,729	\$27,007	\$31,568	N/A	-1%	17%
25300 Printing, Publishing, and Duplicating Services	\$0	\$10,947	\$12,029	\$10,596	N/A	-3%	-12%
25750 Personnel Services; Health Services	\$0	\$0	\$0	\$1,567	N/A	N/A	N/A
25810 Administrative Technology Services; Technology Services Supervison And Administra	\$0	\$74,726	\$77,646	\$83,553	N/A	12%	8%
25850 Administrative Technology Services; Network Support	\$0	\$39,824	\$44,439	\$44,056	N/A	11%	-1%
25860 Administrative Technology Services; Hardware Maintenance And Support	\$0	\$96,853	\$178,552	\$284,737	N/A	194%	59%
25870 Administrative Technology Services; Professional Development Costs For Administrat	\$0	\$0	\$2,500	\$0	N/A	N/A	-100%
25890 Other Technology Services	\$0	\$0	\$520	\$0	N/A	N/A	-100%
25920 Ditch Assessments	\$143	\$141	\$0	\$0	-100%	-100%	N/A
25950 Other Assessments	\$0	\$2,440	\$1,055	\$2,130	N/A	-13%	102%
25990 Other Support Services, Central	\$0	\$5,000	\$495	\$5,794	N/A	16%	> 500%
26100 Operation and Maintenance of Plant Services; Service Area Direction	\$0	\$77,726	\$53,084	\$53,212	N/A	-32%	0%
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$560,484	\$556,316	\$517,587	\$501,050	-11%	-10%	-3%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$10,991	\$10,778	\$5,453	\$2,876	-74%	-73%	-47%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$29,997	\$31,521	\$26,460	\$28,527	-5%	-9%	8%
26600 Operation and Maintenance of Plant Services; Security Services	\$268	\$11	\$0	\$0	-100%	-100%	N/A
26700 Operation and Maintenance of Plant Services; Insurance	\$47,630	\$57,197	\$45,000	\$38,750	-19%	-32%	-14%
26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Pla	\$0	\$44,229	\$23,053	\$29,631	N/A	-33%	29%
27010 Student Transportation; Service Area Direction	\$16,080	\$45,432	\$57,473	\$61,878	285%	36%	8%
27100 Student Transportation; Vehicle Operation	\$205,960	\$187,878	\$195,162	\$195,412	-5%	4%	0%
27200 Student Transportation; Monitoring Services	\$3,111	\$17,297	\$20,596	\$23,063	> 500%	33%	12%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$98,873	\$14,220	\$12,966	\$14,939	-85%	5%	15%
27400 Student Transportation; Purchase of School Buses	\$144,997	\$129,708	\$170,207	\$170,207	17%	31%	0%
27500 Student Transportation; Insurance on Buses	\$17,160	\$0	\$4,985	\$5,141	-70%	N/A	3%
27700 Student Transportation; Contracted Transportation Services	\$6,748	\$0	\$0	\$0	-100%	N/A	N/A
27900 Student Transportation; Other Student Transportation Services	\$13,513	\$70,289	\$84,625	\$85,950	> 500%	22%	2%
27910 Student Transportation; Bus Driver Training	\$835	\$0	\$0	\$0	-100%	N/A	N/A
31100 Food Services Operations; Service Area Direction	\$22,109	\$28,264	\$29,991	\$30,303	37%	7%	1%
31200 Food Services Operations; Food Preparation and Dispensing	\$115,342	\$153,270	\$146,837	\$156,455	36%	2%	7%
31400 Food Services Operations; Food Purchases	\$152,586	\$179,857	\$205,105	\$196,052	28%	9%	-4%
31900 Other Food Services	\$0	\$7,121	\$5,031	\$5,291	N/A	-26%	5%
<b>Overhead and Operational Total</b>	<b>\$1,716,537</b>	<b>\$2,193,987</b>	<b>\$2,338,580</b>	<b>\$2,411,123</b>	<b>40%</b>	<b>10%</b>	<b>3%</b>

School Corporation Expenditures by Expenditure Type  
Biannual Financial Report Data July 2012 - June 2013  
Wes-Del Community Schools (1885)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
Nonoperational							
33100 Community Service Operations; Direction of Community Services	\$2,723	\$193	\$0	\$0	-100%	-100%	N/A
33200 Community Recreation	\$473	\$1,065	\$256	\$75	-84%	-93%	-71%
33300 Civic Services	\$0	\$0	\$3,500	\$0	N/A	N/A	-100%
33400 Athletic Coaches	\$34,085	\$55,554	\$59,254	\$63,420	86%	14%	7%
33990 Other Community Services; Other	\$0	\$1,402	\$0	\$0	N/A	-100%	N/A
43000 Facilities Acquisition and Construction; Professional Services	\$5,264	\$6,463	\$5,300	\$5,000	-5%	-23%	-6%
45100 Building Acquisition, Construction and Improvements	\$41,506	\$226,956	\$177,896	\$143,126	245%	-37%	-20%
45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$99,323	\$99,323	\$0	\$0	-100%	-100%	N/A
45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$2,440	\$0	\$0	N/A	-100%	N/A
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$44,822	\$84,796	\$84,359	\$80,046	79%	-6%	-5%
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$33,486	\$6,436	\$11,417	\$18,118	-46%	182%	59%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$19,023	\$30,000	\$7,306	\$9,312	-51%	-69%	27%
51100 Debt Services; Principal on Debt; Bonds	\$40,000	\$90,000	\$100,000	\$0	-100%	-100%	-100%
51500 Debt Services; Principal on Debt; Bond Anticipation Notes	\$1,103,692	\$0	\$0	\$0	-100%	N/A	N/A
51600 Debt Services; Principal on Debt; Other Department of Local Government Finance App	\$0	\$0	\$0	\$8,945	N/A	N/A	N/A
52100 Debt Services; Interest on Debt; Bonds	\$11,149	\$15,238	\$3,525	\$0	-100%	-100%	-100%
52200 Debt Services; Interest on Debt; Temporary Loans	\$4,768	\$2,074,282	\$0	\$0	-100%	-100%	N/A
52500 Debt Services; Interest on Debt; Bond Anticipation Notes	\$11,741	\$0	\$0	\$0	-100%	N/A	N/A
53100 Debt Services; Lease Rental; Buildings ; Principal	\$598,000	\$281,075	\$310,000	\$320,000	-46%	14%	3%
53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$318,925	\$289,000	\$279,000	N/A	-13%	-3%
Nonoperational Total	\$2,050,055	\$3,294,148	\$1,051,812	\$927,043	-55%	-72%	-12%
Prorated By Fund							
26491 2007 Account Code - PERF	\$44,799	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$319,690	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$34,415	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$401,545	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$1,022	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$78,159	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$879,630	\$0	\$0	\$0	N/A	N/A	N/A